

Notification No. F. 17(131 -Pt.-II) ACCT/GST/2017/7713 Dated 24th March, 2022

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the "said rules", I, Ravi Jain, Chief Commissioner, State Tax, Rajasthan, after consultation with the Chief Commissioner of Central Tax, Jaipur Zone, hereby makes the following amendment in this department's notification No. F.17(131)ACCT/GST/2017/3743, dated 06.08.2018, as amended from time to time, with effect from 01.04.2022, namely:-

AMENDMENT

In the said Notification,-

(i) In the table, after existing serial number 2 and the entries thereto, the following new serial number 3 and entries thereto shall be inserted, namely:-

3	Where the movement commences and terminates within the area of same city without crossing the area of the city.	Any Goods except all type of Tobacco and its Products i.e. Chewing Tobacco, Khaini, Cigarettes, Bidi etc. (All goods of Chapter 24), Pan Masala(Tariff heading 2106), Wood and articles of wood (as mentioned in chapter 44) and Iron and steel (All goods of Chapter 72).	Not exceeding Rs. 2 lakh.
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(ii) The existing proviso shall be substituted by the following, namely:-

"Provided further that documents such as tax invoice, bill of supply, voucher, delivery challan or bill of entry, as the case may be, shall be required to be carried even in respect of consignments exempted from intra-State e-way Bill and intra-city e-way Bill."

(iii) after the existing proviso so substituted, the following explanation shall be added, namely:-

Explanation:- For the purpose of this notification,-

(a) the word "City" shall be the municipal area as notified by the Government under the Rajasthan Municipalities Act, 2009 and the word "Intra-city" shall be construed accordingly.

(b) Where any city comprises of more than one municipal corporation, then the area notified for such municipal corporations shall be the area of the city.

(Ravi Jain)

Chief Commissioner of State Tax,
Rajasthan, Jaipur.